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election is not at all limited by a motive for procuring the most efficient public service. It is not surprising that under the facts shown the majority of the Michigan court determined that the official salary of the district attorney ought not to be treated as a firm asset. The opinion of the majority is very short and it would seem that the point of 'assignment of the unearned emoluments of a public office' was employed as the most available expedient for the actual decision to be made."

On the other hand, it had been held by the same court in *McGregor v. McGregor* (130 Mich. 505), in harmony with the distinction drawn in *Thurston v. Fairman* (supra), that an agreement by a boiler inspector that his salary, when earned, should become assets of the partnership of which he was a member, was not against public policy as an assignment of unearned salary by a public officer, but merely affected the disposition of the salary after it should have been earned and paid. Recognizing the possibilities of abuse in any arrangement of this kind, we adhere to the view formerly expressed that the distinction taken in *Thurston v. Fairman* (supra) and *McGregor v. McGregor* (supra) should, on balancing considerations pro and con, be recognized. Mr. Greenhood, in his work on *Public Policy* (p. 351), lays down rules as follows:

"The salary or emoluments of a public officer, except when they are already earned, the pension or half-pay of one who is or has been a public officer, when the same is not reserved until after his decease or past due, are all incapable of assignment except when the assignor derives no benefit from such assignment until the subject thereof is earned, and the assignment is but a part of a legitimate business scheme."

BOOK REVIEWS.

All book reviews are by the Editor-in-Chief unless otherwise expressly stated

American and English Annotated Cases—Containing the Important Cases Selected from the Current American, Canadian, and English Reports. Thoroughly Annotated. Editors, William M. McKinney and H. Noyes Greene. Ann. Cas. 1916D. Edward Thompson Company, Northport, L. I., N. Y. 1916. Bancroft Whitney Company, San Francisco 1916. Price \$5.00.

We find this volume up to its usual standard in every way. The following notes have struck us as of unusual interest: "Person to Whom Rent is Payable in Absence of Governing Statute in Case of Sale, Mortgage, or Other Grant or Reversion." "Effect of Partial Invalidity of Statute," on page 9, is a valuable treatise on this subject.

On page 400, Virginia is quoted quite freely on what is a much vexed question in other states—"Estate Created by Grant or Devise of Life Estate, with Absolute Power of Disposition." On page 410, "Implied Power of Executor to Sell Real Estate of Testator." On page 733, "Diversion of Note or Proceeds as Discharging Surety Thereon." On page 853, "Admissibility of Printed Copy of Statutes to Prove Law of Another Jurisdiction;" and on page 893, "Admissibility of Right of Action for Penalty." These are but a few of the valuable annotations in this volume.

Handbook of the Law of Torts—By H. Gerald Chapin, L. L. M., Professor of Law in Fordham University and in New Jersey Law School. West Publishing Company, St. Paul, Minnesota. 1917. Price \$3.75.

This is one of the invaluable series of Hornbooks which states succinctly the leading principles of the Law of Torts, in black letter type, with a more extended commentary elucidating the principles, and with ample notes and authorities. Like all this series it is intended more for the student than the practitioner, but speaking for ourselves we can say that we nearly always consult the Hornbook Series when any question arises, getting thereby what we might call a running start on the principles in the matter involved and working it up from this basis. We have examined the present book and find it in every way equal to the other works in this series.

Bender's Federal Revenue Law—The Act of Sept. 8th, 1916, Annotated with a Succinct Treatment of All Federal Tax Laws. Matthew Bender & Co., Albany, New York. 1917. Price \$4.00.

In our Editorial last month we commented at some length on one phase of the law upon the whole of which this volume is an admirable treatise. We called the attention of the reader especially to the new Federal Inheritance Tax. The book under review not only includes the complete text of this portion of the law, but sets out the whole Act which amends the Income Tax and creates the Estate and Munition Tax—amends the wine and special or license taxes, the Tariff and creates a Tariff Commission. It adopts a scheme for preventing Unfair Competition and amends numerous sections of the Revised Statutes and leaves some of the Stamp Tax Laws in force. The importance of this work can thus be seen at a glance and we only wish that it could have been before us when we wrote our Editorial. It is a clear succinct treatise upon this law and simply invaluable to the profession. It clarifies the cloudy mass of material to be found in this complicated Act and will prove a boon to those whose business it is to know this new and important Federal Legislation. The annotations are carefully made and the whole work is well done.